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(Original Signature of Member)

112TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to exempt sales of natural gas for use in natural gas vehicles from the retail sales limitation on defining independent producers of petroleum products.

IN THE HOUSE OF REPRESENTATIVES

Mr. CASSIDY (for himself and [see ATTACHED LIST of cosponsors]) introduced the following bill; which was referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to exempt sales of natural gas for use in natural gas vehicles from the retail sales limitation on defining independent producers of petroleum products.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Job Creation and En-
5 ergy Security Act of 2011”.

1 **SEC. 2. EXEMPTION OF SALES OF NATURAL GAS FOR USE**
2 **IN MOTOR VEHICLES FROM THE RETAIL**
3 **SALES LIMITATION ON DEFINITION OF INDE-**
4 **PENDENT PRODUCERS OF PETROLEUM**
5 **PRODUCTS.**

6 (a) IN GENERAL.—Paragraph (2) of section 613A(d)
7 of the Internal Revenue Code of 1986 is amended by add-
8 ing at the end the following new sentence: “Sales of nat-
9 ural gas, or any product derived from natural gas, for use
10 in motor vehicles shall not be taken into account for pur-
11 poses of this paragraph.”.

12 (b) MOTOR VEHICLE.—Subsection (d) of section
13 613A of such Code is amended by adding at the end the
14 following new paragraph:

15 “(6) MOTOR VEHICLE.—For purposes of para-
16 graph (2), the term ‘motor vehicle’ means any vehi-
17 cle which is manufactured primarily for use on pub-
18 lic streets, roads, and highways (not including a ve-
19 hicle operated exclusively on a rail or rails) and
20 which has at least 4 wheels.”.

21 (c) EFFECTIVE DATE.—The amendment made by
22 this section shall apply to sales after the date of the enact-
23 ment of this Act.